

**Maple Grove Cemetery Authority
Ovid, Michigan**

FINANCIAL STATEMENTS

December 31, 2006

Auditing Procedures Report

Issued under P.A. 2 of 1968, as amended and P.A. 71 of 1919, as amended.

Local Unit of Government Type <input type="checkbox"/> County <input type="checkbox"/> City <input type="checkbox"/> Twp <input type="checkbox"/> Village <input checked="" type="checkbox"/> Other		Local Unit Name Maple Grove Cemetery Authority	County Clinton
Fiscal Year End December 31, 2006	Opinion Date February 28, 2007	Date Audit Report Submitted to State 3/27/07	

We affirm that:

We are certified public accountants licensed to practice in Michigan.

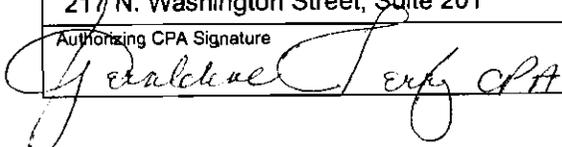
We further affirm the following material, "no" responses have been disclosed in the financial statements, including the notes, or in the Management Letter (report of comments and recommendations).

YES NO **Check each applicable box below.** (See instructions for further detail.)

1. All required component units/funds/agencies of the local unit are included in the financial statements and/or disclosed in the reporting entity notes to the financial statements as necessary.
2. There are no accumulated deficits in one or more of this unit's unreserved fund balances/unrestricted net assets (P.A. 275 of 1980) or the local unit has not exceeded its budget for expenditures.
3. The local unit is in compliance with the Uniform Chart of Accounts issued by the Department of Treasury.
4. The local unit has adopted a budget for all required funds.
5. A public hearing on the budget was held in accordance with State statute.
6. The local unit has not violated the Municipal Finance Act, an order issued under the Emergency Municipal Loan Act, or other guidance as issued by the Local Audit and Finance Division.
7. The local unit has not been delinquent in distributing tax revenues that were collected for another taxing unit.
8. The local unit only holds deposits/investments that comply with statutory requirements.
9. The local unit has no illegal or unauthorized expenditures that came to our attention as defined in the *Bulletin for Audits of Local Units of Government in Michigan*, as revised (see Appendix H of Bulletin).
10. There are no indications of defalcation, fraud or embezzlement, which came to our attention during the course of our audit that have not been previously communicated to the Local Audit and Finance Division (LAFD). If there is such activity that has not been communicated, please submit a separate report under separate cover.
11. The local unit is free of repeated comments from previous years.
12. The audit opinion is UNQUALIFIED.
13. The local unit has complied with GASB 34 or GASB 34 as modified by MCGAA Statement #7 and other generally accepted accounting principles (GAAP).
14. The board or council approves all invoices prior to payment as required by charter or statute.
15. To our knowledge, bank reconciliations that were reviewed were performed timely.

If a local unit of government (authorities and commissions included) is operating within the boundaries of the audited entity and is not included in this or any other audit report, nor do they obtain a stand-alone audit, please enclose the name(s), address(es), and a description(s) of the authority and/or commission.

I, the undersigned, certify that this statement is complete and accurate in all respects.

We have enclosed the following:	Enclosed	Not Required (enter a brief justification)	
Financial Statements	<input checked="" type="checkbox"/>		
The letter of Comments and Recommendations	<input checked="" type="checkbox"/>		
Other (Describe)	<input type="checkbox"/>		
Certified Public Accountant (Firm Name) Demis and Wenzlick, PC		Telephone Number 989-723-8227	
Street Address 217 N. Washington Street, Suite 201		City Owosso	State MI
		Zip 48867	
Authorizing CPA Signature 	Printed Name Geraldine Terry, C.P.A.		License Number 1101036880

Maple Grove Cemetery Authority

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Maple Grove Cemetery Authority

Ovid, Michigan

BOARD OF TRUSTEES

December 31, 2006

Mr. Larry Ordiway	Chairperson
Ms. Carolyn Stilwell	Secretary
Ms. Ofelia Padilla	Member
Ms. Waneta Byrnes	Member
Mr. Charles Simpson	Member
Mr. Paul Dutton	Member



DEMIS and WENZLICK, P.C.

Certified Public Accountants

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Carol A. Demis
Jeanette Gaitskill
Greg Irish
Janis K. Mead
Tammy Pappas
David Pullen
Peggy Ryan
Vicki E. Schuler
Joyce M. Simmons
Barbara Wenzlick
Gail Winnick, C.P.A.

INDEPENDENT AUDITOR'S REPORT

Members of the Maple Grove Cemetery Authority
Ovid, Michigan
Clinton County, Michigan

We have audited the accompanying financial statements of the Maple Grove Cemetery Authority's governmental activities, business-type activities, and each major fund as of and for the year ended December 31, 2006. These financial statements are the responsibility of the Maple Grove Cemetery Authority's management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general-purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The Maple Grove Cemetery Authority has elected to comply with the provisions of Governmental Accounting Standards Board Statement #34, with the exception of the managements' discussion and analysis letter. The basic financial statements were prepared on the accrual basis of accounting, which is a basis of accounting generally accepted in the United States of America. GASB 34 requires managements' discussion and analysis which has not been presented.

In our opinion, except for the non-application of GASB 34 (managements' discussion and analysis), the financial statements referred to above present fairly, in all material respects, the financial position of the Maple Grove Cemetery Authority's governmental activities, business-type activities, and all major funds as of December 31, 2006, and the results of its operations for the period then ended in conformity with accounting principles generally accepted in the United States of America.

Our report of comments and recommendations has been submitted under date of February 28, 2007.

Domin and Leanglet, P.C.

Certified Public Accountants

Owosso, Michigan
February 28, 2007

BASIC FINANCIAL STATEMENTS

Maple Grove Cemetery Authority

STATEMENT OF NET ASSETS

December 31, 2006

	<u>Governmental Activities</u>
ASSETS	
Current Assets	
Cash and Cash Equivalents	\$ 23,656
Prepaid Insurance	<u>100</u>
Total Current Assets	23,756
Noncurrent Assets	
Capital Assets Net of Accumulated Depreciation	<u>53,202</u>
TOTAL ASSETS	76,958
LIABILITIES	275
NET ASSETS	
Invested in Capital Assets, Net of Related Debt	53,202
Unrestricted	<u>23,481</u>
TOTAL NET ASSETS	<u>\$ 76,958</u>

See accompanying notes to financial statements.

Maple Grove Cemetery Authority
GOVERNMENTAL FUND BALANCE SHEET

December 31, 2006

	<u>Special Revenue</u>
ASSETS	
Cash and Cash Equivalents	\$ 23,656
Prepaid insurance	<u>100</u>
TOTAL ASSETS	<u>\$ 23,756</u>
LIABILITIES AND FUND BALANCE	
LIABILITIES	\$ 275
FUND BALANCE	
Fund balances	
Unreserved	
Undesignated	<u>23,481</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 23,756</u>

See accompanying notes to financial statements.

Maple Grove Cemetery Authority

RECONCILIATION OF THE GOVERNMENTAL FUND BALANCE SHEET
TO THE STATEMENT OF NET ASSETS

December 31, 2006

Total fund balance – governmental funds **\$ 23,481**

Amounts reported for the governmental activities in the statement of net assets are different because:

Capital assets used in governmental activities are not financial resources
and therefore are not reported as assets in the governmental funds.

The cost of capital assets is	\$ 59,957	
Accumulated depreciation is	<u>(6,755)</u>	
		53,202

Short term liabilities are due and payable within 30 days after the
end of the period and are reported in the funds. Short term liabilities
at end of year consist of:

Accounts Payable	<u>275</u>
------------------	------------

Net assets of governmental activities **\$ 76,958**

See accompanying notes to financial statements.

Maple Grove Cemetery Authority

Special Revenue Fund

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE –
GOVERNMENTAL FUND

Year Ended December 31, 2006

REVENUES	
Charges for services	\$ 17,887
Interest	<u>991</u>
TOTAL REVENUES	18,878
EXPENDITURES	
Current	
General government	<u>27,767</u>
TOTAL EXPENDITURES	<u>27,767</u>
EXCESS OF REVENUES (UNDER) EXPENDITURES	(8,889)
Fund balance, beginning of year	<u>32,370</u>
Fund balance, end of year	<u>\$ 23,481</u>

See accompanying notes to financial statements.

Maple Grove Cemetery Authority

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

December 31, 2006

Net change in fund balances – total governmental funds \$ (8,889)

Amounts reported for governmental activities in the statement of activities are different because:

Capital outlays are reported as expenditures in governmental funds. However, in the statement of activities, the cost of capital assets is allocated over their estimated useful lives as depreciation expense. In the current period, there amounts are:

Depreciation expense (510)

Short-term debt is reported as expenditures in governmental funds reducing unrestricted net assets in the statement of net assets.

In the current year, these amounts consist of:

Accounts Payable 275

Change in net assets of governmental activities \$ (9,124)

See accompanying notes to financial statements.

Maple Grove Cemetery Authority

NOTES TO FINANCIAL STATEMENTS

December 31, 2006

NOTE A: DESCRIPTION OF CEMETERY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Under Public Act 215 of 1937, as amended by Public Act 366 of 1980, MCL 128.2, the Village of Ovid and the Townships of Ovid and Middlebury created the Maple Grove Cemetery Authority. Public Act 215 defines the Cemetery's legal status as "an Authority under Section 6 of Article IX of the State Constitution of 1963" thereby classifying the Cemetery as a Michigan Municipal Corporation. The Authority has no stockholders, and all monies received are to be used for certain specified purposes in accordance with the by-laws of the Cemetery.

The governing body of the Authority is a board which is comprised of six (6) members; two (2) appointed by the Village of Ovid, two (2) appointed by the Township of Ovid, and two (2) appointed by the Township of Middlebury for a term of one (1) year.

The Maple Grove Cemetery Authority's goal is to acquire, own, operate, maintain and sell real and personal property used for purposes of a cemetery or burial ground in the Ovid area. The majority of the Authority's revenue is derived from charges for services which are charged to each individual for lot sales, burials, etc. Each municipality involved shall provide an equal annual per capita amount for its portion of the anticipated expenditure amount over anticipated revenues, if needed.

1. Reporting Entity

As required by accounting principles generally accepted in the United States of America; GASB Statement 14, *The Financial Reporting Entity*; and *Statement of Michigan Governmental Accounting and Auditing No. 5*, these financial statements present all financial activities of the Maple Grove Cemetery Authority. The Maple Grove Cemetery Authority has no activities that would be classified as component units.

2. Basis of Presentation

GOVERNMENT-WIDE FINANCIAL STATEMENTS

The statement of net assets and the statement of activities (the Government-wide statements) present information for the Authority as a whole.

The statement of activities presents the direct functional expenses of the Authority and the program revenues that support them. Direct expenses are specifically associated with a service, program, or department and are therefore clearly identifiable to a particular function. Program revenues are associated with specific functions and include charges to recipients of goods or services and grants and contributions that are restricted to meeting the operations or capital requirements of the function. Revenues that are not required to be presented as program revenues are general revenues. This includes all appropriations, interest, and other general revenues and shows how governmental functions are either self-financing or supported by the general revenues of the Authority.

Maple Grove Cemetery Authority

NOTES TO FINANCIAL STATEMENTS

December 31, 2006

NOTE A: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

FUND FINANCIAL STATEMENTS

The General fund is presented using the current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of this fund present increases (i.e., revenues) and decreases (i.e., expenditures) in net current assets.

The major fund of the Authority is:

a. General Fund – The General Fund is the general operating fund of the Authority. It is used to account for all financial records.

3. Measurement Focus

The government-wide financial statements are presented using the economic resources measurement focus, similar to that used by business enterprises or not-for-profit organizations. Because another measurement focus is used in the governmental fund financial statements, reconciliations to the government-wide statements are provided that explain the differences in detail.

All governmental funds are presented using the current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

4. Basis of Accounting

Basis of accounting refers to the timing under which transactions are recognizing for financial reporting purposes. Governmental fund financial statements use the modified accrual basis of accounting. The Government-wide financial statements are prepared using the accrual basis of accounting.

Under the accrual basis of accounting, revenue is recorded in the period in which it is earned and expenses are recorded when incurred, regardless of the timing of related cash flows. Revenues for grants, entitlements, and donations are recognized when all eligibility requirements imposed by the provider have been met. Deferred revenue is recorded when resources are received by the Cemetery before it has legal claim to them, such as when grant movies are received prior to the incurrence of qualified expenditures.

Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Revenues susceptible to accrual include property taxes, state and federal aid, and interest revenue. Other revenues are not susceptible to accrual because generally they are not measurable until received in cash. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on long-term debt which are recorded when due.

Maple Grove Cemetery Authority

NOTES TO FINANCIAL STATEMENTS

December 31, 2006

NOTE A: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

5. Budget and Budgetary Accounting

The budget is adopted on a basis consistent with accounting principles generally accepted in the United States of America. An annual appropriated budget is adopted for the Governmental Fund.

The Cemetery does not maintain a formalized encumbrance accounting system. All annual appropriations lapse at fiscal year end.

The Cemetery follows these procedures in establishing the budgetary data reflected in the financial statements:

- a. The Cemetery prepares the proposed operating budget for the fiscal year commencing January 1. The operating budget includes proposed expenditures and resources to finance them.
- b. Prior to incurring significant expenditures, the budget is legally enacted through Cemetery Board action.
- c. The budget is legally adopted at the total expenditure level; however, it is maintained at the account level for control purposes.
- d. Budgeted amounts are reported as originally adopted or amended by the Cemetery Board during the year.

6. Cash and Cash Equivalents

Cash consisted of savings and checking accounts.

7. Capital Assets

Capital assets include land, buildings and improvements, and furniture and equipment and are recorded (net of accumulated depreciation, if applicable) in the Government-wide financial statements. All assets with a useful life exceeding five (5) years and an initial cost of \$1,000 or more are recorded as capital assets. Capital assets are not recorded in the governmental funds. Instead, capital acquisition and construction are reflected as expenditures in governmental funds, and the related assets are reported in the Government-wide financial statements. Purchased assets are valued at cost where historical records are available and at an estimated historical cost where no historical records exist. Donated capital assets are valued at their estimated fair market value on the date received.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Depreciation is computed using the straight-line method over the following useful lives:

Buildings and improvements	20-50 years
Equipment and furniture	5-7 years

The Cemetery has no assets that would be classified as infrastructure assets.

Maple Grove Cemetery Authority

NOTES TO FINANCIAL STATEMENTS

December 31, 2006

NOTE A: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

8. Comparative Data

Comparative data for the prior year has not been presented in each of the statements since their inclusion would make the statements unduly complex and difficult to read.

NOTE B: CASH AND CASH EQUIVALENTS

In accordance with Michigan Compiled Laws, the Maple Grove Cemetery Authority is authorized to invest in the following investment vehicles:

1. Bonds, securities, and other obligations of the United States or an agency or instrumentality of the United States.
2. Certificates of deposit, savings accounts, deposit accounts, or depository receipts of a bank which is a member of the Federal Deposit Insurance Corporation (FDIC) or a savings and loan association which is a member of the Federal Savings and Loan Insurance Corporation (FSLIC) or a credit union which is insured by the National Credit Union Administration, but only if the bank, savings and loan association, or credit union is eligible to be a depository of surplus funds belonging to the State under Section 5 or 6 of Act No. 105 of the Public Act of 1855, as amended, being Section 21.145 and 21.146 of the Michigan Compiled Laws.
3. Commercial paper rated at the time of purchase within the three (3) highest classifications established by not less than two (2) standard rating services and which matures not more than 270 days after the date of purchase.
4. The United States government of Federal agency obligations repurchase agreements.
5. Bankers acceptances of United States banks.
6. Mutual funds composed of investment vehicles, which are legal for direct investment by local units of government in Michigan.

Federal Deposit Insurance Corporation (FDIC), Federal Savings and Loan Insurance Corporation (FSLIC), and the National Credit Union Administration (NCUA) regulations provide that deposits of governmental units are to be separately insured for savings deposits and demand deposits up to \$100,000 each. Furthermore, if specific deposits are regulated by statute or bond indenture, these specific deposits are to be separately insured for the amount of \$100,000. Michigan Compiled Laws allow for collateralization of government deposits if the assets for pledging are acceptable to the State Treasurer under Section 3 of 1855 PA 105, MCL 21.143, to secure deposits of State surplus funds, securities, issued by the Federal Loan Mortgage Corporation, Federal National Mortgage Association, or Government National Mortgage Association.

Maple Grove Cemetery Authority

NOTES TO FINANCIAL STATEMENTS

December 31, 2006

NOTE B: CASH AND CASH EQUIVALENTS - CONTINUED

Deposits

As of December 31, 2006, the bank balances and insured values for each investment are as follows:

<u>Account Type</u>	<u>Balance 12-31-06</u>	<u>FDIC Insured</u>	<u>Uninsured</u>
Checking and Savings	\$ 8,423	\$ 8,423	\$ -0-
Certificates of Deposit	<u>15,233</u>	<u>15,233</u>	<u>-0-</u>
TOTAL	<u>\$ 23,656</u>	<u>\$ 23,656</u>	<u>\$ -0-</u>

Deposits of the Authority are at federally insured banks located in the State of Michigan with all accounts maintained in the name of the Authority. AS of December 31, 2006, the Authority's accounts were insured by the FDIC for \$23,656.

Credit Risk

State law limits investments in certain types of investments to a prime or better rating issued by nationally recognized statistical rating organizations (NRSRO's). The Authority has not adopted a policy that indicates how the Authority will minimize credit risk if/when the Authority has investments that are subject to this type of risk.

Interest rate risk

The Authority has not adopted a policy that indicates how the Authority will minimize interest rate risk, which is the risk that the market value of securities in the portfolio will fall due to changes in market interest rates, by limiting the weighted average maturity of its investment portfolio to less than a given period of time, if/when the Authority has investments that are subjected to this type of risk.

Concentration of credit risk

The Authority has not adopted a policy that indicates how the Authority will minimize concentration of credit risk, which is the risk of loss attributed to the magnitude of the Authority's investment in a single issuer, by diversifying the investment portfolio so that the impact of potential losses from any one type of security or issuer will be minimized, if/when the Authority has investments that are subject to this type of risk.

Custodial credit risk

The Authority has not adopted a policy that indicates how the Authority will minimize custodial credit risk, which is the risk that in the event of the failure of the counterparty, the Authority will not be able to recover the value of its investments of collateral securities that are in possession of an outside party, if/when the Authority has investments that are subject to this type of risk.

Maple Grove Cemetery Authority

NOTES TO FINANCIAL STATEMENTS

December 31, 2006

NOTE C: CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2006 was as follows:

	<u>Balance</u> <u>Jan. 1, 2006</u>	<u>Additions</u>	<u>Disposals</u>	<u>Balance</u> <u>Dec. 31, 2006</u>
Land	\$ 52,182	\$ -0-	\$ -0-	\$ 52,182
Building and improvements	4,650	-0-	-0-	4,650
Furniture and equipment	<u>3,125</u>	<u>-0-</u>	<u>-0-</u>	<u>3,125</u>
	59,957	-0-	-0-	59,957
Less accumulated depreciation for:				
Buildings and improvements	(3,120)	(510)	-0-	(3,630)
Equipment, furniture, and books	<u>(3,125)</u>	<u>-0-</u>	<u>-0-</u>	<u>(3,125)</u>
Total accumulated depreciation	<u>(6,245)</u>	<u>(510)</u>	<u>-0-</u>	<u>(6,755)</u>
Capital assets, net	<u>\$ 53,712</u>	<u>\$ (510)</u>	<u>\$ -0-</u>	<u>\$ 53,202</u>

Depreciation expense was wholly allocated to the lone governmental function (general government) in the amount of current depreciation expense of \$510.

NOTE D: RISK MANAGEMENT

The Authority is exposed to various risks of loss for liability and property, for which the Authority carries commercial insurance.

REQUIRED SUPPLEMENTARY INFORMATION

MAPLE GROVE CEMETERY AUTHORITY

Special Revenue Fund

BUDGETARY COMPARISON SCHEDULE

Year Ended December 31, 2006

	<u>Original Budget</u>	<u>Final Amended Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES				
Charges for services				
Burials	\$ 8,000	\$ 8,000	\$ 9,550	\$ 1,550
Lot sales	4,000	4,000	5,400	1,400
Foundations	2,000	2,000	2,937	937
Interest			991	991
Other				
Miscellaneous	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
TOTAL REVENUES	14,000	14,000	18,878	4,878
EXPENDITURES				
Current				
General government				
Supplies	1,500	1,000	526	474
Cemetery maintenance	10,500	10,500	9,500	1,000
Building maintenance	2,000	3,102	3,102	-0-
Insurance	1,200	1,200	961	239
Contracted services	7,200	7,200	7,102	98
Professional fees	1,400	1,400	1,188	212
Secretary and Treasurer fees	1,500	1,500	1,224	276
Burial services	5,000	5,000	3,475	1,525
Purchased plots	1,000	398	-0-	398
Water and Dumpster	<u>800</u>	<u>800</u>	<u>689</u>	<u>111</u>
TOTAL EXPENDITURES	<u>32,100</u>	<u>32,100</u>	<u>27,767</u>	<u>4,333</u>
EXCESS OF REVENUES (UNDER) EXPENDITURES	(18,100)	(18,100)	(8,889)	9,211
Fund balance, beginning of year	<u>32,370</u>	<u>32,370</u>	<u>32,370</u>	<u>-0-</u>
Fund balance, end of year	<u>\$14,270</u>	<u>\$14,270</u>	<u>\$23,481</u>	<u>\$ 9,211</u>



DEMIS and WENZLICK, P.C.

Certified Public Accountants

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Members of Maple Grove Cemetery Authority
Ovid, Michigan
Clinton County, Michigan

In compliance with the provisions of Section 11, Paragraph 2, of Act 2, Public Acts of 1968, we discovered the following areas which required specific recommendation, as a result of the audit our firm perform on the financial statements of Maple Grove Cemetery Authority of the year ended December 31, 2006.

There were no comments and recommendations.

We wish to thank the board for the excellent cooperation we received in performing the Authority audit. If we can be of any further assistance to the Authority please contact us.

Demis and Wenzlick, P.C.

Certified Public Accountants

Owosso, Michigan
February 28, 2007